I am pleased to present the Lebanon Aquatic District's proposed budget for the 2026–2027 fiscal year. This budget is based on the actual fiscal results from the prior two years, as well as projections from the current 2024–2025 fiscal year. In accordance with ORS 294.403, I hereby submit the proposed 2026–2027 annual budget for your review and consideration.

The 2026–2027 proposed budget is designed to uphold the goals and priorities established by the Board of Directors, while supporting and participating in continued growth and the exploration of new opportunities. This new budget will simplify tracking by moving all activity to the general fund. It emphasizes careful control of expenditures and strategic efforts to increase revenues. This plan continues to prioritize the District's core strengths: consistent staffing, high-quality and expanding programming, and affordable recreational opportunities for our community. This year's budget represents an increase of 11.67% over last year's budget. This increase is primarily due to higher program revenue resulting from expanded programming, increased expenses related to planned repairs, and higher capital outlay in anticipation of completing our planned renovations and repairs.

Key priorities in this budget include:

- Ensuring the long-term financial stability of the District.
- Expanding program offerings while maintaining a safe, reliable experience for our patrons.
- Retaining existing staff to sustain current program levels and support new program development.
- Advancing the District's goals to make a future pool renovation possible.

As Director of the Lebanon Aquatic District, I look forward to another successful fiscal year and to continuing our strong relationship with the community we serve.

In closing, I would like to thank the Board of Directors and the Budget Committee for their support and guidance throughout this budget process, helping to shape a sound financial plan for the coming year. I also extend my gratitude to our dedicated staff—our swim instructors and lifeguards, trained as professional rescuers—whose commitment and hard work are essential to the safety and success of our programs.

Jill Smith
Aquatics Director
Lebanon Aquatic District

LEBANON AQUATIC DISTRICT

2026-2027

BUDGET COMMITTEE MEMBERS

PRESIDING OFFICER:

BOARD MEMBERS

Jereme Guenther	Position 1 6/30/2027	ham97355@gmail.com	305-537-6536
Kim Kendall	Position 3 6/30/2027	kimkendall.lad@outlook.com	503-888-4095
Dr. Elaine Wilder	Position 4 6/30/2027	elainewilder.lad@outlook.com	314-852-8751
Darla Bulmer	Position 5 6/30/2029	darlabulmer.lad@outlook.com	541-570-8909
Ross Dewberry	Position 2 6/30/2029	ross.dewberry@hotmail.com	541-817-6287

APPOINTED MEMBERS

Laura Bloedel	Expires 6/30/2027	lebloedel@yahoo.com	206-412-7418
Karen Burger	Expires 6/30/2026	karenburger50@gmail.com	503-810-8600
Jan Pedersen	Expires 6/30/2027	ejpedersen54@yahoo.com	541-251-2594
Michael Cox	Expires 6/30/2027.	michael.cox@lebanon.k12.or.us	503-680-1215
Terry Cadigan	Expires 6/30/2027	terrycadigan@centurytel.net	541-409-1562

BUDGET OFFICER

Jill Smith, Aquatics Director	Lebanon.aquatic@gmail.com	541-451-8551

BOARD SECRETARY

Amber Eiquihua	amberswimcoach@gmail.com	541-979-2885

DRAFT
LEBANON AQUATIC DISTRICT
ANALYSIS OF TAX RATE AND COLLECTION
ESTIMATED ASSESSED VALUATION

Less Urban Renewal District	$3,065,183,952
Less Urban Renewal District	$(265,900,375)
Estimated Measure 5 Loss	$(56)
	$2,799,283,521
% Increase in Estimated Assessed Valuation	3.5%
Value Growth from Annual Increase	$97,974,923
Estimated Assessed Valuation	$2,897,258,444

ESTIMATED TAX LEVY
General Fund

	Tax Rate per $1,000 valuation	**Amount**
Permanent Tax Rate for District	0.24	
General Fund Operating Levy:		
Estimated Assessed Valuation Multiplied by		
Permanent Rate		$695,342
Estimated Tax Levy Totals		**$695,342**

ESTIMATED TAX COLLECTIONS

Based on Estimated Collection Rate:	0.94	
General Fund Current Year Collections		$653,622
Estimated Tax Revenue Total		**$653,622**

FORM

LB-20

RESOURCES

General Fund

(Fund)

Lebanon Aquatic District

(Name of Municipal Corporation)

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
	Actual				(Name of Org. Unit or Program & Activity)				
	Second Preceding Year 2023-24	First Preceding Year 2024-25**	Adopted Budget This Year Year 2025-26		Requirements for:	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					Pool Administration				
1	427,227	400,000	440,000	1	Net working capital (accrual basis)	460,000			1
2	10,830	26,589	11,000	2	Previously levied taxes estimated to be received	10,000			2
3				3	Transferred IN, from other funds				3
4				4	**OTHER RESOURCES**				4
5	227,749	227,555	208,000	5	Total Programs				5
6				6	Cash Over/Under	-			6
7				7	Admissions	149,600			7
8				8	Concessions	4,014			8
9				9	Rentals	8,019			9
10	1,483			10	SAIF rebate	830			10
11				11	Instruction	5,471			11
12				12	Lessons	87,548			12
13	10,050	30,686	12,000	13	Grants	12,000			13
14				14	Donations	25,000			14
15				15	Swim Club	35,000			15
16	10,013	23,607	12,000	16	Investment Income	24,000			16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27	687,352	708,437	683,000	27	Total resources, except taxes to be levied	821,481			27
28			637,925	28	Taxes estimated to be received	653,622	0	0	28
29	609,872	603,780		29	Taxes collected in year levied				29
30	**1,297,224**	**1,312,217**	**1,320,925**	30	**TOTAL RESOURCES**	**1,475,103**	**0**	**0**	30

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

150-504-020 (rev 10-16) ** Final audit in process

FORM LB-30

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General Fund (name of fund)

Lebanon Aquatic District (name of Municipal Corporation)

	Historical Data: Actual: Second Preceding Year 2023-24__	Historical Data: Actual: First Preceding Year 2024-25*	Adopted Budget This Year 2025-26		REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity) Requirements for: Pool Administration	Budget For Next Year 2026-27: Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES				1
2	399,379	412,305	435,956	2	Salaries	433,436			2
3	145,664	158,149	187,850	3	Benefits	164,791			3
4				4					4
5				5					5
6				6					6
7	**545,043**	**570,454**	**623,806**	7	**TOTAL PERSONNEL SERVICES**	**598,227**	**0**	**0**	7
8				8	**Total Full-Time Equivalent (FTE)**				8
9				9	MATERIALS AND SERVICES				9
10	0	7,866	0	10	Election Cost	10,000			10
11	2,329	2,797	5,000	11	Advertising	3,500			11
12	3,975	4,255	4,925	12	Communications	2,100			12
13	632	1,059	2,100	13	Technology Services	2,000			13
14	31,996	22,508	37,275	14	Contracting Services	34,450			14
15	960	1,123	1,500	15	Dues and Subscriptions	1,700			15
16	2,860	1,092	1,900	16	Education and Training	5,200			16
17	130	1,056	500	17	Events	200			17
18	9,406	10,379	11,300	18	Insurance	12,000			18
19	2,465	2,590	2,650	19	License	3,370			19
20	33,083	21,716	35,000	20	Building repair and Maintenance	60,000			20
21	123	0	0	21	Equipment Maintenance	0			21
22	740	1,710	3,500	22	Meetings and Conferences	2,000			22
23	547	78	600	23	Printing Services	600			23
24	448	413	600	24	Postage	600			24
25	30,838	32,017	37,115	25	Supplies	37,115			25
26	2,400	2,681	3,000	26	Concessions	3,000			26
27	204	1,031	550	27	Travel	500			27
28	34,064	39,838	49,000	28	Utilities	52,000			28
29	0	0	0	29	Swim Club	11,375			29
30				30					30
31	**157,200**	**154,209**	**196,515**	31	**TOTAL MATERIALS AND SERVICES**	**241,710**	**0**	**0**	31
32				32	CAPITAL OUTLAY				32
33	95,277	2,227	248,000	33	Pool Renovation	435,165			33
34	15,779	14,917	12,000	34	Other Equipment Unspecified	50,000			34
35				35					35
36				36					36
37				37					37
38				38					38
39	**111,056**	**17,144**	**260,000**	39	**TOTAL CAPITAL OUTLAY**	**485,165**	**0**	**0**	39
40	**813,299**	**741,807**	**1,080,321**	40	**ORGANIZATIONAL UNIT / ACTIVITY TOTAL**	**1,325,102**	**0**	**0**	40

150-504-030 (Rev 11-18) *Final Audit still in process

FORM
LB-30

REQUIREMENTS SUMMARY

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

Lebanon Aquatic District
(name of Municipal Corporation)

	Historical Data					Budget For Next Year 2026-27			
	Actual								
	Second Preceding Year 2023-24	First Preceding Year 2024-25 **	Adopted Budget This Year 2025-26		**REQUIREMENTS DESCRIPTION**	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	PERSONNEL SERVICES NOT ALLOCATED				1
2				2					2
3				3					3
4	**0**	**0**	**0**	**4**	**TOTAL PERSONNEL SERVICES**	**0**	**0**	**0**	**4**
5				**5**	**Total Full-Time Equivalent (FTE)**				**5**
5				**6**					**6**
6				**7**					**7**
7	**0**	**0**	**0**	**8**	**TOTAL MATERIALS AND SERVICES**	**0**	**0**	**0**	**8**
8				**9**	CAPITAL OUTLAY NOT ALLOCATED				**9**
9				**10**					**10**
10				**11**					**11**
11	**0**	**0**	**0**	**12**	**TOTAL CAPITAL OUTLAY**	**0**	**0**	**0**	**12**
12				**13**	DEBT SERVICE				**13**
13	41,325	41,325	41,325	**14**	Loan Payment SELP	0			**14**
14	0	0	1	**15**	Lease LCSD	1			**15**
15	**41,325**	**41,325**	**41,326**	**16**	**TOTAL DEBT SERVICE**	**1**	**0**	**0**	**16**
16				**17**	SPECIAL PAYMENTS				**17**
17				**18**					**18**
18				**19**					**19**
19	**0**	**0**	**0**	**20**	**TOTAL SPECIAL PAYMENTS**	**0**	**0**	**0**	**20**
20				**21**	INTERFUND TRANSFERS				**21**
21	9,000	80,000	0	**22**	Reserve Fund	0			**22**
22	0	3,000	0	**23**	Special Fund	0			**23**
23				**24**					**24**
24		41,325		**25**					**25**
25				**26**					**26**
26	**9,000**	**124,325**	**0**	**27**	**TOTAL INTERFUND TRANSFERS**	**0**	**0**	**0**	**27**
27			22,509	**28**	**OPERATING CONTINGENCY**	50,000			**28**
28			0	**29**	**RESERVED FOR FUTURE EXPENDITURE**	50,000			**29**
29			176,770	**30**	**UNAPPROPRIATED ENDING BALANCE**	50,000			**30**
30	**50,325**	**165,650**	**240,605**	**31**	**Total Requirements NOT ALLOCATED**	**150,001**	**0**	**0**	**31**
31	813,299	741,807	1,080,321	**32**	Total Requirements for **ALL Org.Units/Programs within fund**	1,325,102			**32**
32				**33**	Ending balance (prior years)				**33**
33	**863,624**	**907,457**	**1,320,926**	**34**	**TOTAL REQUIREMENTS**	**1,475,103**	**0**	**0**	**34**

**Final audit in process

SPECIAL FUND
RESOURCES AND REQUIREMENTS

FORM
LB-10

Fund 300 (Swim Club)
(Fund)

Lebanon Aquatic District
(Name of Municipal Corporation)

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026 -27			
	Actual										
	Second Preceding Year 2023 -24	First Preceding Year 2024 -25 ***	Adopted Budget Year 2025 -26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	RESOURCES						1
2	0	2500	2500	2	Cash on hand * (cash basis), or			0			2
3	18470	19994	14000	3	Swimmer Monthly dues						3
4	2341	4910	7000	4	Swim Meets (Hosting)						4
5	10265	4802	15000	5	Fundraisers						5
6	800	3000	3000	6	Sponsorships						7
7	1801	3101	4000	7	Swim meet entry fees						8
8	0	0	200	8	Team Apparel						9
9	33677	38307	45700	9	Total Resources, except taxes to be levied			0		0	10
10				10							11
11				11							12
12	**33677**	**38307**	**45700**	12	**TOTAL RESOURCES**			**0**		**0**	13
13				13	REQUIREMENTS **						14
14				14	Org Unit **or** Prog & Activity	Object Classification	Detail				15
15	22615	21556	25000	15	Swim Club	Personnal Svs	Salaries				16
16	8168	6619	7900	16	Swim Club	Personnal Svs	Benefits				17
17	9275	8229	11225	17	Swim Club	Materials/Svs					18
18	0	0	1575	18	Swim Club	Contingencies					19
19				19							20
20				20							21
21				21							22
22				22							23
23				23							24
24				24							25
25				25							26
26				26							27
27				27							28
28				28							29
29			0	29	**UNAPPROPRIATED ENDING FUND BALANCE**						30
30	**40058**	**36404**	**45700**	30	**TOTAL REQUIREMENTS**			**0**		**0**	31

***Final audit still in process

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is “not allocated”, then list by object classification and expenditure detail.